

Department of Commerce FY 2000/2001 CFO Guidance
Glossary of Acronyms

Acronym	Description
ATB	Adjusted Trial Balance
BFC	Budget Functional Classification
BS	Balance Sheet
CFO	Chief Financial Officer
CSRS	Civil Service Retirement System
DOL	Department of Labor
FACTS	Federal Agencies' Centralized Trial-Balance System I
FASAB	Federal Accounting Standards Advisory Board
FECA	Federal Employees Compensation Act
FEGLI	Federal Employees Group Life Insurance Program
FEHB	Federal Employees Health Benefits Program
FERS	Federal Employees Retirement System
FFMIA	Federal Financial Management Improvement Act of 1996
FMFIA	Federal Managers' Financial Integrity Act of 1982
FMS	Financial Management Service (Treasury)
FO	Finance Officer
FS	Financial Statements
FY	Fiscal Year
G	Governmental
GAAP	Generally Accepted Accounting Principles
GAGAS	Generally Accepted Government Auditing Standards
GAO	General Accounting Office
GMRA	Government Management Reform Act
GPRA	Government Performance and Results Act of 1993
GSA	General Services Administration
MAF	Master Appropriation File
MD&A	Management's Discussion and Analysis
N	Non-governmental
OFM	Office of Financial Management
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OPAC	On-line Payment and Collection System
OPM	Office of Personnel Management
OTP	Office of Technology Policy (Technology Administration)
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information
SAS	Statement on Auditing Standards
SFFAC	Statement of Federal Financial Accounting Concepts
SFFAS	Statement of Federal Financial Accounting Standards
SGL	Standard General Ledger
SRAS	Statement of Recommended Accounting Standards
St. of BR	Statement of Budgetary Resources
St. of CNP	Statement of Changes in Net Position
St. of Fin	Statement of Financing
St. of NC	Statement of Net Cost
TDR	Transaction Detail Report
TFM	Treasury Financial Manual
TSR	Transaction Summary Report
Treasury	Department of the Treasury

